

Assistant Commissioner

State of New Hampshire Department of Revenue Administration

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Thomas P. Hughes Assistant Director

January 25, 2019

Town of Surry ATTN: Board of Selectmen 1 Village Road Surry, NH 03431-

RE: 2017 Assessment Review (Revised)

Honorable Members of the Board of Selectmen

The New Hampshire Department of Revenue Administration has completed its review based on the six assessment areas specifically identified in RSA 21-J: 11-a and RSA 21-J: 14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after April 1, 2006 assessment year by either an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 shall be produced.

We are pleased to report that you have met most of the above standards adopted by the Assessing Standards Board (ASB), with the exception of the following:

Item III,B,1 Access to Public Records. The town has on file, and attached to permanent PA-29 applications, veteran discharge/seperating documents. After initial approvals, veteran discharge documents should be returned to applicants or destroyed.

We would like to thank the staff members who assisted with information retrieval as well as working in an understanding and cooperative manner.

I would like to take this opportunity to remind you that pursuant to RSA 75:8-a Five-Year Valuation as well as Part 2 [Art.] 6. [Valuation and Taxation.] of the State Constitution your next town-wide reappraisal must be completed no later than 2022.

If you have any questions, feel free to contact me.

Sincerely.

Thomas Hughes, Ássistant Director Municipal and Property Division

cc: Assessing Standards Board

File